

(SAS 58 Report to be used for a Single Audit)

APPENDIX A

(INDEPENDENT AUDITOR'S LETTERHEAD)

Board of Supervisors
Y County
1 000 X Street
Y, CA 12345

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying _____
of Y County for the period _____ through _____. These statements are the
responsibility of the Y County management. Our responsibility is to express an opinion on these
financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and
Government Auditing Standards, issued by the Comptroller General of the United States. Those
standards require that we plan and perform the audit to obtain reasonable assurance about
whether the financial statements are free of material misstatement. An audit includes examining,
on a test basis, evidence supporting the amounts and disclosures in the financial statements. An
audit also includes assessing the accounting principles used and significant estimates made by
management, as well as evaluating the overall financial statement presentation. We believe that
our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects,
the
_____ of Y county for the period _____ through _____ in
conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements
taken as a whole. The supplemental schedules are presented for purposes of additional analysis
and are not a required part of the basic financial statements. Such information has been
subjected to the auditing procedures applied in the audit of the basic financial statements and, in
our opinion, is fairly stated in all material respects in relation to the basic financial statements
taken as a whole.

AUDITOR'S SIGNATURE: _____

DATE: _____

